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The Center for Association Leadership

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February 18, 2026

The Honorable Laurie Jinkins
Speaker of the House
Washington State House of Representatives
P.O. Box 40600
Olympia, WA 98504-0600

RE: Support for the Nonprofit Exemption from Sales Tax on Live Presentations (HB 2257)

Dear Speaker Jinkins,

On behalf of the American Society of Association Executives (ASAE) and our more than 50,000 members representing thousands of associations and nonprofit organizations, we write in strong support of the nonprofit exemption from the retail sales tax on live presentations included in HB 2257. As tax-exempt organizations, associations reinvest any excess revenues directly into their missions rather than providing profits to shareholders. A sales tax on live presentations diverts revenue away from nonprofit organizations that would otherwise be reinvested into education, workforce development, and community service.

Associations rely on live presentations and events to deliver on their core mission. Events give members direct access to peers who share their professional challenges, building relationships and a sense of community that drive long-term engagement. They provide concentrated professional development, continuing education credits, and peer-to-peer knowledge exchange that members cannot get elsewhere. A sales tax on these activities undermines the ability of nonprofit organizations to serve their members and the public.

Associations are significant contributors to Washington's economy. Our research finds that 487 associations operate in Washington State, supporting 7,080 jobs, generating $428.8 million in wages, and contributing $453.3 million in state and local taxes.[1] Association meetings can employ hundreds of people in the hospitality industry and drive spending in hotels, restaurants, and other hospitality providers. Nationally, associations host more than 272,000 events each year, attracting nearly 52 million participants, directly support 342,000 jobs, and generate $42 billion in spending in communities across the country.[2]

Attendees at national or international events in Washington already generate significant contributions to the state's tax base. Research shows that out-of-state event attendees at the Seattle Convention Center generated $621 million in spending and $49 million in sales taxes in

[1] American Society of Association Executives, "Power of Associations – Associations Make an Impact in Every State," https://powerofassociations.org/resources/
[2] American Society of Association Executives, "New ASAE Research Shows the Power of Associations to Boost America's Economy and Generate Opportunity", August 12, 2024, https://www.asaecenter.org/en/about-us/news_releases/2024/new-asae-research-shows-the-power-of-associations-to-boost-economy-and-generate-opportunity

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2024.[3] Maintaining an additional tax on live presentations of nonprofit organizations would divert more resources away from the communities these nonprofits serve.

ASAE urges the Legislature to retain the nonprofit exemption in HB 2257. We appreciate your consideration and welcome the opportunity to discuss this issue further.

Please contact Kyle Hayes, Senior Director of Public Policy, at khayes@asaecenter.org.

Sincerely,

Michelle Mason

Michelle Mason, FASAE, CAE
President and CEO
American Society of Association Executives (ASAE)

[3] Seattle Convention Center, Annual Report, January 1, 2024 – December 31, 2024, https://seattlecc.com/wp-content/uploads/2025/12/0726_2024_Annual_Report_online-V2.pdf